

**THE COMMONWEALTH OF MASSACHUSETTS**  
Public Employee Retirement Administration Commission  
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**M E M O R A N D U M**

TO: All Local Retirement Boards

FROM: James R. Lamenzo

RE: PERAC record layout

DATE: October 19, 1998

As you know, systems that have adopted the COLA legislation, are responsible for any COLA granted after FY97. To properly value liabilities of each system and to enhance our recordkeeping ability, we are making a change to the retiree record layout. We have discussed these changes with the software vendors so that these changes will be available with the December 31, 1998 data submissions.

A new field, **POST97COLA** should be included in all future data submissions. The amounts shown in the FY82COLA field (COLA prior to State reimbursement and FY81COLA field (State reimbursed COLA from 1982-1996) should not change in future valuations.

In addition, we are adding an optional field **GOVUNIT** for County systems only. This field is available to identify governmental units for county systems.

These additions are reflected by the following changes to the record layouts:

**Retiree Layout**

| Field      | Start Pos | Int Fmt | Int Len | Ext Len | Dec Pos | Occur Ct | Alias Name             |
|------------|-----------|---------|---------|---------|---------|----------|------------------------|
| POST97COLA | 283       | U       | 09      | 10      | 2       | 1        | Post 1997 COLA         |
| FILLER     | 292       | C       | 46      | 46      | 0       | 1        |                        |
| GOVUNIT    | 338       | C       | 04      | 04      | 0       | 1        | Governmental Unit Code |
| FILLER     | 342       | C       | 01      | 01      | 0       | 1        |                        |

**Active Layout**

| Field   | Start Pos | Int Fmt | Int Len | Ext Len | Dec Pos | Occur Ct | Alias Name             |
|---------|-----------|---------|---------|---------|---------|----------|------------------------|
| FILLER  | 322       | C       | 16      | 16      | 0       | 1        |                        |
| GOVUNIT | 338       | C       | 04      | 04      | 0       | 1        | Governmental Unit Code |
| FILLER  | 342       | C       | 01      | 01      | 0       | 1        |                        |

If you have any questions, please call.